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DOI: [https://doi.org/10.34625/issn.2183-2705\(37\)2025.ic-23](https://doi.org/10.34625/issn.2183-2705(37)2025.ic-23)

## Secção

# Investigação Científica / Scientific Research\*

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\* Os artigos presentes nesta secção foram sujeitos a processo de revisão segundo o método *blind peer review* / The articles in this section have undergone a blind peer review process.



## The Legal Basis for Subjecting Revenue Derived from Intellectual Property Rights to Income Tax

### Base jurídica para a sujeição a imposto dos rendimentos provenientes de direitos de propriedade intelectual

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**ABSTRACT:** International treaties concluded by Iraq and comparable countries regarding the prevention of double taxation and tax evasion, which include provisions on the tax treatment of intellectual property rights, serve as an international legal foundation. States are obligated to adhere to the provisions of these treaties and agreements, despite the varying legal status they hold in relation to other legal norms, as determined by the Constitution of each country. Most Constitutions grant treaties and agreements a legal status equivalent to legislation, treating them as subsequent legislation that overrides earlier laws, as seen in Iraq and Egypt. In other cases, such as in France, these treaties are accorded a higher legal status than domestic legislation. Accordingly, Iraq is required to comply with the tax treaties it has concluded and the international agreements it has joined, particularly those that include provisions on the tax treatment of intellectual property rights. This obligation persists even if domestic tax legislation does not explicitly impose taxes on such rights, as demonstrated by the practices of Egypt and France has taken this principle further, holding that in cases of conflict between its treaties and domestic legislation, the provisions of the treaties take precedence. This is because the country is internationally bound to impose taxes on intellectual property rights under these agreements, and failure to do so would constitute a breach of its international obligations. This study uses a comparative descriptive method to examine national tax laws in Egypt, France, and Iraq, focusing on the treatment of income from intellectual property (IP) rights. It finds that Iraqi tax legislation does not explicitly impose income tax on IP rights. A field visit to the Iraqi General Commission for Taxes confirmed this lack of application. The study aims to establish a legal foundation for taxing such income in Iraq to prevent tax evasion and reduce disputes between IP owners and tax authorities. Although Iraqi law is silent on this issue, the study concludes that existing international treaties Iraq is party to, along with general provisions of the current Income Tax Law, provide sufficient legal basis for imposing the tax on IP income.

**KEYWORDS:** Intellectual property rights; Legal basis; Income tax; Revenue; Convention; Tax treatment.

**RESUMO:** Os tratados internacionais celebrados pelo Iraque e países comparáveis relativos à prevenção da dupla tributação e da evasão fiscal, que incluem disposições sobre o tratamento fiscal dos direitos de propriedade intelectual, servem de base jurídica internacional. Os Estados são obrigados a aderir às disposições destes tratados e acordos, apesar do

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estatuto jurídico variável que possuem em relação a outras normas jurídicas, tal como determinado pela Constituição de cada país. A maioria das Constituições concede aos tratados e acordos um estatuto jurídico equivalente à legislação, tratando-os como legislação subsequente que anula leis anteriores, como se verificou no Iraque, na Jordânia e no Egito. Noutros casos, como em França, estes tratados recebem um estatuto jurídico mais elevado do que a legislação nacional. Consequentemente, o Iraque é obrigado a cumprir os tratados fiscais que concluiu e os acordos internacionais a que aderiu, particularmente aqueles que incluem disposições sobre o tratamento fiscal dos direitos de propriedade intelectual. Esta obrigação persiste mesmo que a legislação fiscal nacional não imponha explicitamente impostos sobre tais direitos, como demonstram as práticas levadas a cabo no Egito e na Jordânia. França levou este princípio mais longe, sustentando que, em caso de conflito entre os seus tratados e a legislação interna, as disposições dos tratados têm precedência. Isto porque o país está internacionalmente obrigado a impor impostos sobre os direitos de propriedade intelectual ao abrigo destes acordos e não o fazer constituiria uma violação das suas obrigações internacionais.

**PALAVRAS-CHAVE:** Direitos de propriedade intelectual; Base jurídica; Imposto sobre o rendimento; Receita; Tratados; Tratamento fiscal.

## 1. Introduction

This study explores the legal basis for imposing income tax on revenue generated from intellectual property (IP) rights in Iraq. Although Iraqi legislation does not explicitly address this issue, comparative analysis with countries like Egypt and France, as well as international agreements, reveals that such taxation is legally viable. The research highlights that income from IP—such as copyrights, patents, and trademarks—represents a taxable source, especially as IP exploitation yields substantial revenue for rights holders.

The study argues that even without a specific clause in Iraqi tax law, international treaties and general legal principles provide a sufficient foundation for taxation. It emphasizes the need for Iraq to align its tax framework with modern economic realities, particularly given the growing role of IP in the digital economy. The research also notes the lack of prior legal studies on this subject in Iraq and aims to fill that gap.

By recognizing the revenue potential and legal justifications, the study encourages Iraqi authorities—and similar countries without explicit IP tax provisions—to implement income tax on IP-related income to reduce tax evasion and enhance public revenue.

The exchange of interests between the owner of these rights and the buyer often occurs across borders, where the owner resides in one country, and the buyer is in another. This international aspect makes the taxation of intellectual property rights by different countries a potential burden on their transfer, while also creating the risk of double taxation. On the other hand, the financial revenues derived from intellectual

property transactions are substantial. Taxing these revenues could significantly enhance the state's treasury, providing valuable resources to support public expenditures.

Since it is a universally established constitutional principle that no tax may be imposed without a legal basis, it becomes imperative to identify the legal foundation for imposing income tax on revenues generated from intellectual property rights. Is this foundation established at the level of international legal frameworks, or does it stem from domestic legislation? Moreover, how can this taxation be justified in the absence of explicit provisions in domestic tax laws regulating the imposition of income tax on intangible rights, given that tax frameworks are generally designed to address income derived from tangible assets, as is the case in Iraq?

To address these questions and delve into the examination of these issues, it is necessary to explore the legal basis for taxing intellectual property rights under Iraqi legislation and comparable legal systems, including those of France, Egypt, and other countries. Additionally, it is crucial to examine the international legal rules that may address the taxation of these rights and assess the extent to which these rules can be applied within domestic law.

To clarify this, the paper is divided into two main sections. The first section discusses the international treaty-based foundation for subjecting intellectual property rights to income tax. The second section addresses the legislative basis for imposing taxes on intellectual property rights under domestic laws.

### **1.1 Importance of the topic**

The importance of this study lies in establishing a legal foundation for subjecting profits generated from intellectual property rights to income tax. This paves the way for tax administrations in Iraq and other comparable countries to implement taxation on intellectual property, thereby contributing significantly to public revenue through substantial tax income. Additionally, clarifying the legal basis for this taxation will help reduce tax disputes between taxpayers and tax authorities before judicial bodies and will limit avenues for tax evasion.

### **1.2 Research methodology and plan**

The study will be based on both a descriptive and analytical methodology. It will be descriptive by reviewing a number of comparative legislations that subject

intellectual property rights to income tax, specifically the legislations of Egypt and France. It will also examine the positions of relevant international and regional conventions issued by organizations such as the United Nations, the Organisation for Economic Co-operation and Development (OECD), and the League of Arab States—most of which the comparative countries are members of. As for the analytical aspect, the study will analyse the legal position of Iraqi legislation, which does not explicitly impose tax on intellectual property rights and assess the extent to which the provisions of those agreements can be applied within Iraqi domestic law by virtue of Iraq's accession to them. However, in the research plan, the research will focus on two main points:

- The international treaty-based foundation for subjecting intellectual property rights to income tax.
  - The legislative foundation for subjecting intellectual property rights to taxation.
- The aim is to clarify the legal basis for imposing income tax on intellectual property rights in Iraq, given that the current Income Tax Law does not explicitly mention the imposition of tax on such rights.

## **2. The International Treaty-Based Foundation for Subjecting Intellectual Property Rights to Income Tax**

The mentioned issues will be discussed in three subsections, as follows.

### **2.1. Treaties or Conventions**

Upon examining international legal frameworks, it becomes evident that numerous international and regional organizations have prioritized the regulation of taxation on intellectual property rights. These organizations have preceded individual states by establishing statutory and model agreements, allowing states flexibility to join and incorporate provisions for imposing taxes into their domestic laws. Among the key organizations that have advocated for this taxation are the United Nations (UN), the Organisation for Economic Co-operation and Development (OECD), and the League of Arab States. The following outlines the most notable treaties and agreements produced by these organizations in this regard.

#### **2.1.1. The Model Double Taxation Avoidance Convention Issued by the United Nations (UN)**



The United Nations introduced the Model Double Taxation Avoidance Convention<sup>3</sup> in 1979 to address double taxation between developed and developing countries. This agreement regulates the imposition of taxes on income generated from intellectual property rights under the term "Royalties". This is articulated in the Convention as follows: "The term 'royalties' means any payment of any kind received as consideration for the use of the right to use any copyright of literary, artistic, or scientific work. The scientific work includes cinematographic films or films or tapes used for radio or television broadcasting, any patent, design, model, plan, secret formula or process, or the right to use, industrial, commercial, or information concerning industrial, commercial, or scientific experience."<sup>4</sup>

One of the key principles established by this model agreement is the criterion for subjecting intellectual property rights to income tax. It states: "Royalties arising in a Contracting State and paid to a resident of the other Contracting State may be taxed in that other State. However, such royalties may also be taxed in the Contracting State in which they arise and in accordance with the laws of that State."<sup>5</sup> It is notable from the provision that the taxation of income generated from intellectual property rights (royalties) is based on the criterion of residence, as indicated in the first part of the provision, albeit as a discretionary measure. At the same time, the second part of the provision permits taxing such income based on the criterion of economic allegiance, referred to as the "State of origin" or "State of Source" - meaning the State where the income is generated.

This is contingent on the national laws governing such matters. In our view, this reflects an acknowledgment of the tax sovereignty of a State over its territory.

It is worth mentioning that the term Royalties in public law are the financial compensation for the occupation or use of public property, equivalent to the service provided by public administration<sup>6</sup>. However, in private law, royalties refer to a monetary amount paid in periodic installments in exchange for a contractually granted

<sup>3</sup> The United Nations Model Convention on Double Taxation between developed and developing countries, United Nations, New York, 2001. Available on the website following, viewed at 01/07/2024: [https://digitallibrary.un.org/record/448411/files/ST\\_ESA\\_PAD\\_SER.E\\_21-AR.pdf](https://digitallibrary.un.org/record/448411/files/ST_ESA_PAD_SER.E_21-AR.pdf).

<sup>4</sup> Article 12(3) of the United Nations Model Convention on Double Taxation between developed and developing countries, United Nations, New York, 2001.

<sup>5</sup> Article 12(2) of the United Nations Model Convention on Double Taxation between developed and developing countries, United Nations, New York, 2001.

<sup>6</sup> ABDEL LATIF, Mohammed. Royalties in Private Law, Public Law and Financial Law. *Journal of Al-Rafidain for Legal Studies*, 2024, vol. 22, n.º 79, p. 79. <https://doi.org/10.33899/alaw.2022.133588.1197>



service<sup>7</sup> Thus; royalties differ from taxes; which are imposed without any service provided by the tax authority.

In conclusion, the United Nations Model Agreement subject's income derived from intellectual property rights to two criteria: residence (social allegiance) and source (economic allegiance). However, the Convention leans more toward the latter, prioritizing the imposition of tax by the country where the intellectual property rights are generated (source country). At the same time, it refrains from imposing tax on countries that import such rights (residence country). This approach reflects a preference for protecting the interests of developing countries over those of developed countries, which often dominate intellectual property rights, including patents, trademarks, industrial designs, and more.

### **2.1.2. The Model Tax Convention on Income and Capital Issued by the Organization for Economic Co-operation and Development (OECD)**

The first version of the OECD Model Tax Convention on Income and Capital dates back to 1963.<sup>8</sup> This model Convention included provisions for imposing taxes on royalties, defining the term "royalties" as: "Payments of any kind received as consideration for the use of, or the right to use, any copyright of literary, artistic, or scientific work, including cinematographic films, any patent, trademark, design, model, plan, secret formula or process, or information concerning industrial, commercial, or scientific experience."<sup>9</sup>

The Convention adopted the criterion of residence for imposing taxes on income derived from intellectual property rights, stating: "Royalties arising in a Contracting State and beneficially owned by a resident of the other Contracting State shall be taxable only in that other State."<sup>10</sup>

Several justifications have been provided for the OECD's preference for the residence criterion when taxing income derived from intellectual property rights, including the following:

1. The resident country can grant its residents tax benefits, such as deductions

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<sup>7</sup> MATTRET, Jean. *Les finances de l'État*. Éditions du CNFPT, 2006, p. 71.

<sup>8</sup> ARNOLD, Brian. *An introductory overview of tax treaties*, 2020, p. 5.

<sup>9</sup> Article 12(2) of the Model Convention on Income and Capital issued by the Organization for Economic Co-operation and Development (OECD), (as it read on 21 November 2017)

<sup>10</sup> Article 12(1) of the Model Convention on Income and Capital issued by the Organization for Economic Co-operation and Development (OECD), (as it read on 21 November 2017).

for expenses related to research, study, translation, and maintenance of intellectual property rights, to calculate the net profit subject to taxation.<sup>11</sup>

2. Allowing the source country to impose taxes on such income would result in taxation of the gross income without accounting for these expenses, leading to excessively high tax rates that could hinder international trade.<sup>12</sup>

3. Relying on the residence criterion helps to eliminate or reduce double taxation by requiring the source country to relinquish some or all of its taxing rights on certain types of income earned by residents of the other country.

Accordingly, this agreement prioritizes exporting countries of intellectual property rights (industrialized countries) in imposing taxes, often at the expense of capital-importing countries (developing countries). This stands in contrast to the approach adopted by the United Nations Model Tax Convention.<sup>13</sup>

### **2.1.3. The Double Taxation Avoidance Convention Issued by the League of Arab States**

In 1997, the Arab Economic Unity Council of the League of Arab States issued a regional multilateral agreement to avoid double taxation and prevent tax evasion on income and capital.<sup>14</sup> Among its provisions, the agreement regulated the tax treatment of intellectual property rights, using the term royalties for the payments received by the owners of these rights, similar to the terminology used in the UN Model Convention and the OECD Model Convention. The Convention defines royalties as follows: Royalties refer to amounts of any kind paid as consideration for the use of, or the right to use, copyrights of literary, artistic, or scientific works, patents, trademarks, designs, models, plans, formulas, or secret processes; or for the use of, or the right to use, industrial, commercial, or scientific equipment; or for information concerning industrial, commercial, or scientific expertise.”<sup>15</sup> One of the key issues addressed by this agreement is the criteria for subjecting royalties to income tax. The agreement primarily adopts the economic allegiance criterion (source country) as the basis for taxation,

<sup>11</sup> CASSART, Lionel. *Le Traitement Fiscal des Revenus Issus de la Propriété Intellectuelle*. Master en droit, 2015-2016, p. 11.

<sup>12</sup> CASSART, Lionel. *Le Traitement Fiscal des Revenus Issus de la Propriété Intellectuelle*. Master en droit, 2015-2016, p.12

<sup>13</sup> ARNOLD, Brian. *An introductory overview of tax treaties*. 2020, p. 5.

<sup>14</sup> Resolution No. 1069 in its session (26) dated 12/03/1997.

<sup>15</sup> Article 12(2) of the Convention for the Avoidance of Double Taxation and the Prevention of Tax Evasion on Income and Capital between the States of the Council of Arab Economic Unity of the League of Arab States, 1997.

stating: "Royalties arising in one of the contracting states and paid to a resident of another contracting state shall be taxable in the state where such royalties arise." However, it also acknowledges the residence criterion as an exception, stating; "They may also be subject to taxation in the other contracting state".<sup>16</sup>

## **2.2. International Treaty-based for Comparative Countries**

Following the statutory or model treaties previously discussed, which regulate the taxation of intellectual property rights, many countries have incorporated provisions for taxing such rights into their domestic legislation. This indicates that these treaties have significantly influenced the tax treatment of intellectual property rights within national laws. Consequently, these international treaties serve as a foundational basis for subjecting intellectual property rights to taxation. Among the countries whose domestic legislation has been shaped by bilateral or multilateral international agreements are the following.

### **2.2.1. International Convention on Subjecting Intellectual Property Rights to Income Tax in Egyptian Legislation**

Egypt has entered into numerous bilateral tax treaties that regulate the tax treatment of income generated from intellectual property rights. These include agreements to avoid double taxation and prevent tax evasion with countries such as Czech,<sup>17</sup> France,<sup>18</sup> and Turkey,<sup>19</sup> among others.<sup>20</sup> These agreements are bilateral rather than multilateral. An analysis of these bilateral conventions reveals that they primarily adopt the residence criterion when resolving tax jurisdiction conflicts related to income generated from intellectual property rights, with the source criterion applied as a secondary basis, in accordance with the laws of the contracting state. For example, the Egypt-Saudi Arabia Double Taxation Convention stipulates in Article 12(1)(2): "Royalties arising in one of the two states and paid to a resident of the other state shall be taxable in that other state". However, such royalties may also be taxable in the state in which they arise, in accordance with the laws of that state.

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<sup>16</sup> Article 12(1) of the Convention for the Avoidance of Double Taxation and the Prevention of Tax Evasion on Income and Capital between the States of the Council of Arab Economic Unity of the League of Arab States, 1997.

<sup>17</sup> Approved by Resolution No. 123 of 1995.

<sup>18</sup> Approved by Resolution No. 293 of 2003 and published in the Official Gazette No. 24 on 06/10/2004.

<sup>19</sup> Approved by Resolution No. 238 of 1994.

<sup>20</sup> Egyptian conventions, please refer to the website <https://www.eta.gov.eg/ar/content/atfaqyat-thnayyt>

From the above, it can be concluded that Egypt, in its bilateral conventions with other countries, has adopted the taxation criteria outlined in the United Nations Model Double Taxation Convention. This involves relying primarily on the residence criterion as the basis for resolving tax conflicts arising from the imposition of income tax on revenue generated by intellectual property rights, with the source criterion applied secondarily, in accordance with the tax laws of the other contracting state. In contrast, Egypt has also joined to the Convention to Avoid Double Taxation and Prevent Tax Evasion on Income and Capital issued by the Arab Economic Unity Council. As previously detailed,<sup>21</sup> this agreement adopts different principles from the United Nations convention. Specifically, the Arab League Convention primarily relies on the source criterion as the general basis for taxation, while the residence criterion is applied as an exception.

This highlights a divergence in Egypt's position regarding the criteria for taxing intellectual property rights between multilateral conventions (such as the Arab League Convention) and bilateral conventions (such as those with Saudi Arabia, France, and other nations).

The question that naturally arises is: What is the legal status of the treaties Egypt has concluded or joined within the hierarchical structure of its legal norms? To answer this question, the 2014 Constitution of the Arab Republic of Egypt specifies that the President of the Republic concludes treaties and ratifies them after approval by the House of Representatives. These treaties acquire the force of law upon their publication in the Egyptian Official Gazette.<sup>22</sup> Consequently, treaties concluded or joined by Egypt have the status of new laws.

This constitutional framework has directly influenced the Egyptian Income Tax Law No. 91 of 2005, which explicitly subjects intellectual property rights to taxation, aligning with the provisions of the international, regional, and bilateral agreements Egypt has entered or joined. This alignment will be further detailed.

### **2.2.2. International Conventions on Subjecting Intellectual Property Rights to Income Tax in French Legislation**

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<sup>21</sup> Egypt ratified the agreement by virtue of Decree No. 408 of 1998; published in the Official Gazette No. 23 on 06/10/1999.

<sup>22</sup> Article 15(1) of the current Constitution of the Arab Republic of Egypt for the year 2014.

France has entered into numerous international and regional tax conventions<sup>23</sup> that regulate the taxation of income generated from intellectual property rights under the term “royalties”. These include conventions to avoid double taxation on income and capital with countries such as Saudi Arabia,<sup>24</sup> Egypt,<sup>25</sup> and Albania.<sup>26</sup> An analysis of Article 12(1)(2) from the France-Egypt Convention and Article 12(1)(a)(b) from the France-Albania agreement reveals that France primarily adopts the residence criterion as the main approach for resolving tax disputes related to income generated from intellectual property rights. The economic allegiance criterion (source) is applied as a secondary measure, in accordance with the tax laws of the other contracting state. The agreements state: “Royalties arising in a Contracting State and paid to a resident of the other Contracting State may be taxed in that other State”. However, such royalties may also be taxed in the Contracting State in which they arise, in accordance with the laws of that state. This indicates that France adopted the approach outlined in the United Nations Model Double Taxation Convention, using the residence criterion as the primary basis for resolving tax disputes related to income generated from intellectual property rights, with the economic allegiance criterion (source) applied as a secondary measure. In contrast, the France-Saudi Arabia Convention aligns with the OECD Model Tax Convention, as it exclusively relies on the residence criterion to resolve tax disputes involving individuals. It stipulates that the source criterion may only be applied if the royalties are associated with industrial or commercial activities conducted by a permanent establishment, as stated: “Royalties arising in a Contracting State and paid to a resident of the other Contracting State may be taxed in that other State. However, such royalties shall also be taxable in the first State if the right or property giving rise to the royalties is effectively connected with industrial or commercial activities conducted in the first State by the recipient of the royalties.”<sup>27</sup> In

<sup>23</sup> JACQUOT, Nicolas. *Fiscalité de la propriété industrielle*. INPI n.ºs 11/12. 2014, n.º 8.1.

<sup>24</sup> It was signed on 18/02/1982 and several amendments were made, the last of which was in 2011. It was approved by Law No. 319 of 2012 and entered into force on 01/07/2012 after its publication in the Official Gazette.

<sup>25</sup> It was signed on 19/06/1980; amended on 05/01/1999; approved by Law No. 166 of 2002; and entered into force on 22/05/2004 after its publication in the Official Gazette.

<sup>26</sup> It was signed on 24/09/2002; approved by Law No. 2005-680 on 21/06/2005; and entered into force on 01/10/2005; after its publication in the Official Gazette. See French conventions on the website, <https://www.impots.gouv.fr/les-conventions-internationales>, viewed at 22/11/2024.

<sup>27</sup> Article 8(2.1) of the Convention for the Avoidance of Double Taxation on Income and Capital between France and Saudi Arabia, signed on February 18, 2011, and effective from June 1, 2012.

such cases, Article 14 shall apply.”<sup>28</sup>

Regarding the legal status of international agreements in the French legal system, the 1958 French Constitution establishes that treaties and agreements, once ratified or approved according to proper procedures, have authority superior to ordinary laws<sup>29</sup> upon their publication. Thus, these French tax treaties or agreements are considered the basis for imposing taxes on income generated from intellectual property rights. Even if they conflict with general French tax law, the provisions of these treaties take precedence and are applied.<sup>30</sup>

### **2.3. International Treaty-based for Iraqi Country**

An examination of the treaty-based foundation for subjecting intellectual property rights to income tax in Iraq reveals that Iraq has joined a multilateral agreement in addition to entering into bilateral agreements with various countries. These agreements include provisions addressing the taxation of income generated from intellectual property rights under the term royalties. The details can be summarized as follows.

#### **2.3.1. The Multilateral Convention on the Tax Treatment of Intellectual Property Rights**

One of the most prominent multilateral conventions that Iraq has joined, which includes provisions on the tax treatment of intellectual property rights, is the Arab League’s Convention to Avoid Double Taxation and Prevent Tax Evasion on Income and Capital, issued by the Arab Economic Unity Council. The taxation provisions concerning income generated from intellectual property rights under this Convention were previously discussed. Iraq joined this regional multilateral Convention under Law No. 44 of 2000.<sup>31</sup>

A question arises here: What is the status of this agreement within Iraq’s legal framework? Does it take precedence over ordinary laws, or is it on equal footing with them and considered an amendment to such laws?

<sup>28</sup> Article 14(2) of the Convention for the Avoidance of Double Taxation on Income and Capital between France and Saudi Arabia, signed on February 18, 2011, and effective from June 1, 2012.

<sup>29</sup> Article 55 of the French Constitution of 1958 in force.

<sup>30</sup> JACQUOT, Nicolas. *Fiscalité de la propriété industrielle*. INPI n.ºs 11/12. 2014, n.º 8.1.

<sup>31</sup> The Iraqi Gazette, No. 3832 on 26/06/2000.

To answer this, Iraq joined this Convention under the 1970 Constitution<sup>32</sup> (now repealed). At that time, treaties became enforceable within Iraq upon ratification by law and their publication in the Official Gazette, granting them the status of new laws. The provisions of these treaties implicitly amended domestic legislation related to their subject matter, as per the practice under the repealed Constitution.<sup>33</sup> Under the 2005 Iraqi Constitution,<sup>34</sup> treaties similarly become enforceable within Iraq after ratification by the President of the Republic, with the approval of the Council of Representatives, and the publication of the ratification law and the treaty itself in the Official Gazette.<sup>35</sup> Thus, treaties are considered new laws that amend existing legislation.

It can be understood from the above that Iraq's accession to the Arab League's Agreement issued by the Arab Economic Unity Council serves as a treaty-based foundation for subjecting income generated from intellectual property rights to income tax in Iraq. This is achieved while adhering to the criteria established by the agreement for resolving tax jurisdiction conflicts between Iraq and other Arab countries that are parties to the agreement, as previously explained.

### **2.3.2. Bilateral Agreements on the Taxation of Intellectual Property Rights**

Iraq has entered several bilateral tax treaties aimed at avoiding double taxation and preventing tax evasion. These agreements include provisions for the tax treatment of income generated from intellectual property rights under the term royalties. Some of these agreements include:

#### **(A) The Double Taxation Avoidance Convention between Iraq and the United Arab Emirates.<sup>36</sup>**

This Convention defines royalties as: "Payments of any kind received as consideration for the use of, or the right to use, any copyright of literary, artistic, or scientific work, including cinematographic films or recordings for television or radio broadcasting; any patent or trademark, the use of, or the right to use, industrial or scientific equipment; or information concerning industrial, commercial, or scientific

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<sup>32</sup> Article 43(d) of the repealed Iraqi Constitution of 1970.

<sup>33</sup> Article 34 of the repealed Treaty Conclusion Law No. 111 of 1979.

<sup>34</sup> Article 61(4) of the current Iraqi Constitution of 2005.

<sup>35</sup> Article 27(6)(7) of the Treaty Conclusion Law Iraqi No. 35 of 2015.

<sup>36</sup> Iraq ratified this Convention pursuant to Law No. 10 of 2019, published in the Iraqi Gazette in issue 4555 on September 16, 2019.



expertise.”<sup>37</sup> The Convention adopts the residence criterion as the primary basis (albeit discretionary) for resolving tax conflicts related to income generated from intellectual property rights, stating: "Royalties arising in a Contracting State and paid to a resident who is the beneficial owner of the royalties in the other Contracting State may be taxable in that other Contracting State.”<sup>38</sup> Additionally, it uses the source criterion (economic allegiance) as a secondary measure, stating; "However, such royalties may also be taxed in the Contracting State in which they arise, in accordance with the laws of that State.”<sup>39</sup>

This means that it also adopted the same provisions included in the United Nations Model Double Taxation Convention.

### **(B) The Double Taxation Avoidance and Tax Evasion Prevention Convention on Income and Capital between Iraq and Hungary<sup>40</sup>**

This agreement defines royalties as: "Payments of any kind received as compensation for the use of, or the right to use, any copyright of literary, artistic, or scientific works, including cinematographic films; any patent, trademark, design, model, secret formula, process, or information concerning industrial, commercial, or scientific expertise.”<sup>41</sup> The Convention primarily adopts the residence criterion for resolving tax conflicts, stating: "Royalties arising in a Contracting State and paid to a resident of the other Contracting State shall be taxable only in that other State.”<sup>42</sup> It also uses the source criterion as a secondary basis, stating; "However, such royalties shall also be taxable in the Contracting State in which they arise, in accordance with the laws of that State.”<sup>43</sup>

This demonstrates that the Convention aligns with the principles of the United Nations Model Double Taxation Convention, as previously discussed.

<sup>37</sup> Article 13(1) of the Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital between Iraq and the United Arab Emirates, 2019.

<sup>38</sup> Article 13(2) of the Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital between Iraq and the United Arab Emirate, 2019.

<sup>39</sup> Article 13(3) of the Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital between Iraq and the United Arab Emirate, 2019.

<sup>40</sup> Iraq ratified this convention pursuant to Law No. 18 of 2020; published in the Official Gazette No. 4610 on 01/04/2021.

<sup>41</sup> Article 12(3) of the convention or the Avoidance of Double Taxation and the Prevention of Tax Evasion with respect to Income and Capital between Iraq and Hungary, 2020.

<sup>42</sup> Article 12(1) of the convention or the Avoidance of Double Taxation and the Prevention of Tax Evasion with respect to Income and Capital between Iraq and Hungary, 2020.

<sup>43</sup> See Article 12(2) of the convention or the Avoidance of Double Taxation and the Prevention of Tax Evasion with respect to Income and Capital between Iraq and Hungary, 2020.

From our perspective, the Conventions Iraq has concluded or joined serve as a treaty-based foundation for imposing taxes on income generated from intellectual property rights in Iraq, even though the Iraqi legislator has not explicitly addressed the taxation of such rights in the current Income Tax Law or other laws. Notably, the current Income Tax Law includes provisions exempting certain types of income from taxation, stating: "Income exempted by a special law or an international agreement."<sup>44</sup> The general principle in taxation is that income is subject to tax unless explicitly exempted for specific reasons.<sup>45</sup> If the legislator acknowledges exemptions granted under international agreements, it logically follows that such agreements should also inform tax imposition. Once ratified and published, treaties are treated as new legislation that overrides previously established provisions.

### **3. The Legislative Basis for Subjecting Income Generated from Intellectual Property Rights to Income Tax**

In tax law doctrine, it is a well-established principle that no tax can be imposed without a law, a constitutional mandate enshrined in most of the world's Constitutions. This has become one of the fundamental principles of taxation that must be upheld. To explore the legislative basis upon which tax authorities can rely to subject intellectual property rights to taxation, several questions arise: 1. Have comparative legislations regulated the taxation of income generated from intellectual property rights? 2. Has Iraq explicitly or implicitly addressed the taxation of such rights? 3. Can income tax be considered a general law tax in Iraq?

To answer these questions, this section is divided into three subsections: (3.1.) Regulation of the Taxation in Comparative Legislations; (3.2.) Iraqi Legislator Role; (3.3.) Income Tax and General Law Tax in Iraq.

#### **3.1. Regulation of the Taxation in Comparative Legislations**

An examination of income tax laws in comparative legislations reveals explicit and direct provisions imposing taxes on income generated from intellectual property rights. This is detailed as follows.

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<sup>44</sup> Article 7(10) of the Income Tax Iraqi Law No. (113) of 1982 in force.

<sup>45</sup> AHMED, Raid. The Constitutional Framework for the Distribution of Tax Jurisdiction between the Legislative and Executive Authorities and the Cases of Deviation from It. *Practical Applications*, Al-Sanhour, 2019, p. 62.

### **3.1.1. The Tax Treatment of Intellectual Property Rights in Egyptian Legislation**

In alignment with the treaty-based foundation for subjecting intellectual property rights to income tax in Egypt, the Egyptian legislator, drawing from the international and regional tax treaties Egypt has signed or joined, explicitly regulated the taxation of intellectual property rights <sup>46</sup>under Law No. 91 of 2005 on Income Tax, the law categorizes income from intellectual property rights under the non-commercial professions income<sup>47</sup> bracket stating: "Tax is imposed on income received by owners of intellectual property rights from the sale or exploitation of their rights within Egypt or abroad."<sup>48</sup> Furthermore, in line with international agreements, the law defines such income under the term "royalties" stating: "Royalties are payments of any kind received as consideration for the use of, or the right to use, any copyright of literary, artistic, or scientific works, including cinematographic films; any patent, trademark, design, model, plan, secret formula, or process; or for the use of, or the right to use, industrial, commercial, or scientific equipment, or information concerning industrial, commercial, or scientific expertise."<sup>49</sup>

### **3.1.2. The Tax Treatment of Intellectual Property Rights in French Legislation**

The French legislator has included provisions for the taxation of income generated from intellectual property rights in its General Tax Code since 1950.<sup>50</sup> The income derived from such rights is categorized as non-commercial professional income, explicitly stating: "Non-commercial professional income includes, in particular:<sup>51</sup> Revenue from copyright royalties received by authors, performers, their heirs, or legatees. - Income earned by inventors, either from granting licenses for the exploitation of their patents or from transferring trademarks related to products, services, processes, or manufacturing formulas."<sup>52</sup>

In conclusion, both Arab and foreign countries discussed above have explicitly

<sup>46</sup> NAJI AHMED, Raid. The Tax Treatment of Patents in Iraqi Law (June 27, 2023). *Proceedings of the First international conference on Legal Sciences: Intellectual Property - Contemporary Problems & Legal Solutions* (ICLS-22), Available at SSRN: <https://ssrn.com/abstract=4492893> or <http://dx.doi.org/10.2139/ssrn.4492893>

<sup>47</sup> Chapter 4; Section 1 of the Egyptian Income Tax Law No. 91 of 2005 in force.

<sup>48</sup> Article 23(2) of the Egyptian Income Tax Law No. 91 of 2005 in force.

<sup>49</sup> Article 1 of the Egyptian Income Tax Law No. 91 of 2005 in force.

<sup>50</sup> The French General Tax Law of 1950 in force, Article 92.

<sup>51</sup> Section II: *Revenus imposables/Chapitre premier; Impôt sur le revenu/Code général de impôts Français*.

<sup>52</sup> Code général de impôts Français, Article 92(2)(3).

and directly regulated the tax treatment of intellectual property rights in their respective tax legislations.

### 3.2. Iraqi Legislator Role

An examination of the provisions in Iraq's direct and indirect tax laws reveals no explicit or direct provision indicating the possibility of imposing taxes on income generated from intellectual property rights. The only relevant reference is found in the current Income Tax Law, which exempts certain intellectual property rights from taxation, stating: "Amounts paid to state departments or public sector entities for authoring, translating, acquiring, or assisting in the printing or supervision of books<sup>53</sup> shall be exempt from tax." This approach contrasts with the income tax laws of comparative legislations, as previously detailed. However, the Iraqi legislator has indirectly indicated the taxation of income generated from intellectual property rights through two aspects analysed as follows.

#### 3.2.1. Bilateral and Multilateral Tax Treaties

Iraq has entered into several bilateral tax treaties, such as: The Double Taxation Avoidance and Tax Evasion Prevention Convention on Income and Capital with the UAE. The Double Taxation Avoidance Agreement with Hungary. In addition, Iraq has joined regional multilateral treaties, including the Arab League's Convention on Avoiding Double Taxation and Preventing Tax Evasion on Income and Capital, issued by the Arab Economic Unity Council. All these treaties and conventions have been ratified by the competent Iraqi authorities and published in the Official Gazette.<sup>54</sup> They regulate the tax treatment of intellectual property rights. Once enacted, these treaties hold the status of subsequent laws, effectively superseding prior legislation.<sup>55</sup> In our opinion, this represents the enforcement of the provisions of these tax treaties related to intellectual property rights within the Iraqi legal framework. However, it is imperative for the Iraqi legislator to amend the Income Tax Law to include provisions from these treaties, especially since the Arab League's Convention Issued by the Council of Arab Economic Unity Which Iraq is a party, explicitly states: "Each member country of this

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<sup>53</sup> Article 7(22) of the Income Tax Iraq Law No. (113) of 1982 in force.

<sup>54</sup> Article 27(6)(7) of the Treaty Contracting Law No. 35 of 2015 in force.

<sup>55</sup> HAFEZ, Mamdouh. *Iraqi and Comparative Private International Law*. Dar Al-Hurriyah for Printing, 1973, p. 19

agreement shall enact legislation and take necessary measures to implement the provisions of this agreement.”<sup>56</sup> This contrasts with the approach taken by other Arab countries, such as Egypt, which have ratified these agreements and incorporated their provisions into their domestic legislation. A key criticism of the Iraqi tax administration is its failure to implement the provisions of these agreements, despite their enforcement through domestic law.

### **3.2.2. Provision in the Federal Budget Law of Iraq No. (13) of 2013<sup>57</sup>**

Covering the fiscal years 2023-2024-2025, includes an explicit provision mandating the tax administration to impose income tax on social media companies and foreign and local digital streaming platforms. This newly introduced digital tax encompasses activities such as the sale, publication, and exploitation of intellectual property rights in a digital form, rather than a physical one. This provision introduces a new taxable base, which, in our view, includes intellectual property rights as one form of legal transaction conducted in the digital space. However, while this provision could serve as a clear legal basis<sup>58</sup> for the tax administration to impose taxes on digital income from intellectual property rights, it is worth noting that it is part of the Federal Budget Law, which is a temporary law. The validity of its provisions expires at the end of the specified fiscal years, after which the provisions<sup>59</sup>, including the digital tax, are no longer in effect.

### **3.3. Income Tax and General Law Tax in Iraq**

It is indisputable that the Iraqi Income Tax Law No. 113 of 1982, currently in effect, is one of the most significant laws that explicitly and clearly defines taxable bases. However, this definition is provided by way of example and not as an exhaustive list. The tax legislator specifies taxable<sup>60</sup> bases in the law, stating: "Tax shall be imposed on the following sources of income", followed by a detailed list:

1. Profits from businesses, trade-like activities, crafts, or professions including contracts, undertakings, and compensation for non-performance, provided it is not

<sup>56</sup> Article 29(1) of the Agreement for the Avoidance of Double Taxation and the Prevention of Tax Evasion on Income and Capital between the States of the Arab Unity Council.

<sup>57</sup> The Iraqi Gazette, Issue No. (4726) on 26/06/2023.

<sup>58</sup> Article 17(6)(e) of Budget Law No. (13) of 2023

<sup>59</sup> SADKHAN, Sanaa. *Monitoring the Implementation of the State's General Budget in Ira*. Master's Thesis Submitted to the Council of the College of Law / University of Nahrain, 2000. pp. 20-21.

<sup>60</sup> Article 2 of the current Income Tax Law.

compensation for a loss incurred by the taxpayer.

2. Interest, commissions, and exchange profits, as well as profits from the profession of trading in stocks and bonds.

3. Rental income from agricultural land.

4. The value of real estate or transactions involving it.

5. Salaries, bonuses, wages determined for specific work over a defined period, allowances, and allocations for employees in the private, public, or mixed sectors.

It is evident from the above provisions that they do not explicitly or directly refer to intellectual property rights. However, some taxable bases may implicitly encompass certain forms of intellectual property rights when assessed in light of their legal nature and the taxable categories listed. Additionally, the Iraqi legislator includes a residual income source within the taxable bases, stating: "Any other source not exempted by law and not subject to any tax in Iraq."<sup>61</sup>

Tax law scholars<sup>62</sup> widely agree that this residual category unequivocally establishes the Income Tax Law as a general tax law,<sup>63</sup> as it imposes taxes on all income sources not explicitly exempted or taxed under other laws.<sup>64</sup>

This principle has been applied in practice for a considerable period, as evidenced by a decision of the Third Audit Committee (now known as the Appeals Committees) in 1978. The case involved a taxpayer who objected to a decision by the tax authority subjecting to tax the compensation he received from the University of Baghdad for his book titled "Principles of Criminal Procedure in the Code of Criminal Procedures." The taxpayer argued that this compensation did not constitute a commercial or trade-related activity. However, the Third Audit Committee ruled that the income was taxable under the residual taxable base provision: "Any other source not exempted by law and not subject to any tax in Iraq."<sup>65</sup>

In conclusion, as income tax in Iraq<sup>66</sup> and other countries is regarded as a general

<sup>61</sup> Article 2(6) of the Income Tax Law No. 113 of 1982 in force.

<sup>62</sup> AJINA, Saleh. *Income Tax in Iraq from the Technical and Economic Perspective According to the Latest Legal Amendments*. Al-Alamiah Press, 1965, p. 238.

<sup>63</sup> AL-HILALI, Ali. *Modern Trends in Direct Taxes*. Dar Al-Masala for Printing and Publishing, 2016, p. 45.

<sup>64</sup> AHMED, Raid. *Public Finance and Financial Legislation in Iraq*. Al-Sanhouri Library, p. 174.

<sup>65</sup> A decision of the Third Audit Committee Iraqi (now known as the Appeals Committees) No. (164) on 12/01/1978.

<sup>66</sup> AL-RUBAIE, Qaisar. *Administrative Discretion in Imposing Income Tax in Iraq*, PhD Thesis Submitted to the College of Law, University of Baghdad, 2004, p. 57.



law tax Like Egypt,<sup>67</sup> it applies to any income earned by an individual that has not been explicitly subjected to taxation or explicitly exempted from it by law. Therefore, the legal basis for imposing income tax on intellectual property rights in Iraq can be derived from the provision in Article 2(6), which subjects "any other income not subject to taxation and not exempted by law" to tax. This foundation becomes definitive if some argue that previous interpretations do not constitute explicit grounds for subjecting intellectual property rights to income tax.

#### **4. Conclusions and Recommendations**

The study has shown that the imposition of taxes on intellectual property rights in all their forms has been a significant focus of international and regional organizations. Among the most notable are the United Nations, the Organization for Economic Co-operation and Development (OECD) and The League of Arab States. These organizations have laid the foundation for taxing income generated from such rights through the creation of model treaties aimed at regulating and organizing their provisions.

Countries with an interest in this type of taxation have been urged to join these treaties, transforming them into binding agreements for all member states of these international or regional organizations. The aim is to standardize the mechanisms for imposing taxes on intellectual property right.

This standardization focuses on the mandatory taxation of income generated from these rights when they are exploited, utilized, or disposed of in any manner. It also includes unifying the legal terminology for income derived from intellectual property rights under the term "royalties" to distinguish it from income generated by tangible assets owned and transacted by individuals in various forms.

It is evident from the aforementioned international binding or model conventions and treaties that they have established the framework for imposing taxes on intellectual property rights in many countries, such as France, Egypt, and others. These countries have adopted the same provisions stipulated in the Model Convention, either within their domestic tax laws or through bilateral conventions.

This leads to the conclusion that taxation on intellectual property rights is

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<sup>67</sup> ABDEL MASI, Sally. *The Economics of Protecting Intellectual Property Rights Related to Trade and Their Tax Treatment - An Applied Comparative Study*. PhD Thesis Submitted to the Faculty of Law, Political Economy Department, 2017, pp. 441-442.



inherently international and universal, having been integrated into national legislation through states' accession to binding or model treaties. These treaties include the United Nations Model Double Taxation Convention, the OECD Model Tax Convention on Income and Capital, and the Arab League's Agreement on Avoiding Double Taxation.

According to our study, it became evident that the tax authorities do not impose income tax on intellectual property rights. This omission stems from the lack of explicit provisions within the current Iraqi Income Tax Law addressing such rights. Moreover, there is a notable scarcity of legal scholarship on the subject; to our knowledge, the only academic work that directly explores the legal foundation for taxing intellectual property rights in Iraq is a study by Ahmed Raid, previously cited in this research. This dearth of literature has posed a significant challenge in the development of the present study.

As for Iraq, we believe that these rights are indeed taxable, even if the tax authorities have not explicitly enforced this. The legal basis lies in Iraq's accession to the Arab League's Model Agreement, which regulates the taxation of intellectual property rights, and the legislator's ratification of this agreement. Additionally, Iraq has entered into numerous bilateral economic agreements with various foreign countries, which include provisions for the tax treatment of such rights. Furthermore, the Iraqi Income Tax Law considers income tax to be a general law tax, meaning that any income not subject to another tax and not exempted by law is subject to income tax. This applies to income generated from intellectual property rights.

Finally, this study release number of recommendations and future directions listed as follows:

- We recommend that the Iraqi legislator reconsider the current Income Tax Law by explicitly defining the mechanisms for the taxation of income derived from intellectual property rights. This would help avoid reliance on interpretive efforts by legal scholars or administrative bodies.
- It is proposed that tax legislation in countries that have subjected intellectual property rights to taxation be revised to align with international agreements and conventions to which these countries are signatories. Such alignment would help prevent conflicts between domestic tax laws and international tax norms, while still safeguarding national tax sovereignty.

- We recommend that tax authorities—including the Iraqi tax administration—issue clear, explicit, and transparent instructions outlining the procedures for taxing income derived from intellectual property rights. These should address all stages of taxation, including imposition, determination, and collection, and aim to raise awareness among taxpayers, whether individuals or legal entities.
- Enhanced coordination between tax authorities across different jurisdictions is necessary to ensure proper imposition and collection of taxes on intellectual property income. This would help prevent both double taxation and tax evasion and facilitate the implementation of international cooperation agreements signed in this regard.
- At the future, further research is encouraged from students, academics, and legal professionals on the application of Iraq's Income Tax Law No. 113 of 1982 to income derived from intellectual property rights. Such studies should explore the possibility of applying tax not only to one category but also to multiple tax bases - such as business profits, professional income, compensation, and others. This broader application could enhance the development of income tax practices on intellectual property both in Iraq and globally, ultimately increasing state revenues to support public expenditures.

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Data de submissão do artigo: 02/02/2025

Data de aprovação do artigo: 11/05/2025

Edição e propriedade:

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